Exhibit A

Claim Number	Creditor Name	ACR Procedures
42	FLORES, OMAR	Public Employee
371	MENDOZA-MENDEZ, ENRIQUE J	Public Employee / Union Grievance
524	BERMUDEZ PORTELA, LUIS O	Public Employee / Pension/Retiree
1063	ESPARRA MULERO, MYRA	Public Employee & Pension/Retiree
1959	COLON CENTENO, EMMA	Pension/Retiree

Claim Number	Creditor Name	ACR Procedures
1980	REYES RODRIGUEZ, FREDESVINDA	Public Employee / Union Grievance
2082	GARCIA MARTINEZ, JUANITA	Pension/Retiree / Union Grievance
2156	FIGUEROA ROMAN, WILFREDO M	Public Employee / Pension/Retiree / Union Grievance
2849	NIEVES, LUIS ALERS	Pension/Retiree
3465-1	MORALES BERRIOS, JENNIFER	Public Employee / Pension/Retiree

Claim Number	Creditor Name	ACR Procedures
3760	GONZALEZ SANTIAGO, ROBERTO	Public Employee / Union Grievance
3920	ALMODOVAR TORRES, GLORIMAR	Public Employee / Pension/Retiree / Union Grievance
4091	SANTIAGO REYES, SANTIAGO	Pension/Retiree / Union Grievance
4840	GONZALEZ PACHECO, ANGELICA	Public Employee / Union Grievance
5085	VAZQUEZ VELAZQUEZ, JANET	Public Employee / Union Grievance

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Claim Number	Creditor Name	ACR Procedures
5086	SANTIAGO GELABERT, MICKY	Public Employee / Union Grievance
5142	MEDINA SANABRIA, JOSE A	Pension/Retiree
5151	FLECHA ROMAN, MARCELINA	Public Employee / Union Grievance
5405	ACEVEDO LOPEZ, ANGEL	Public Employee / Union Grievance
5484	PACHECO GONZALEZ, LISANDRA	Public Employee / Union Grievance

Claim Number	Creditor Name	ACR Procedures
5489	NEGRON ORTIZ, MILDRED	Public Employee / Union Grievance
5565	CESPEDES GOMEZ, CARLOS	Union Grievance
5791	PEREZ CASANOVA, MARILYN I	Public Employee / Union Grievance
6160	PÉREZ CARRIÓN, LOURDES	Public Employee / Union Grievance
6233	MORALES RODRIGUEZ Y OTROS, ANGEL E	Public Employee / Union Grievance

Claim Number	Creditor Name	ACR Procedures
6801	MARIN RODRIGUEZ, ANGEL L.	Public Employee
6990	ECHEVARRIA BELBRU, SONIA	Public Employee
7541	CRUZ PUJALS, ORLANDO DANIEL	Union Grievance
7637	VAZQUEZ GUILBERT, NANCY M.	Public Employee / Union Grievance
8115	JIMENEZ MONTES, JOSE	Pension/Retiree

Claim Number	Creditor Name	ACR Procedures
8558	RODRIGUEZ COLON, JEANETTE	Public Employee / Union Grievance
9034	RODRIGUEZ COLON, JEANETTE	Public Employee / Union Grievance
9527	RODRIGUEZ COLON, JEANETTE	Public Employee / Union Grievance
10139	NAVARRO SANTANA, HARRY	Union Grievance
11181	GONZALEZ COLON, NOEMI	Public Employee / Union Grievance

Claim Number	Creditor Name	ACR Procedures
11250	REYES RODRIGUEZ, NELSON	Public Employee / Union Grievance
11364	JUSINO ORTIZ, MIGUEL ANGEL	Public Employee / Union Grievance
12556	NAZARIO PEREZ, ZULMA	Public Employee
12706	MENDEZ, MARTA ALICEA	Public Employee / Pension/Retiree / Union Grievance
12738	CAMINERO RAMOS, CESAR	Pension/Retiree

Claim Number	Creditor Name	ACR Procedures
12922	RODRÍGUEZ RODRÍGUEZ, CARMEN M.	Public Employee / Union Grievance
13108	TORRES CORREA, GERARDO	Public Employee / Union Grievance
13299	RAMOS, ALBERTO COLLAZO	Public Employee
13328	MARTINEZ FERNANDEZ, CARLOS	Public Employee
13398	ROSARIO ANDINO, NILDA I.	Union Grievance
13440	GONZALEZ CRUZ, VICTOR LUIS	Pension/Retiree

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Claim Number	Creditor Name	ACR Procedures
13652	FLORES MONTALVO, GRACE E	Public Employee
13796	MONTALVO VAZQUEZ, CARLOS A	Public Employee
14047	RIVERA ACEVEDO, MOISES	Union Grievance
14089	DIAZ JORGE, CARMEN	Public Employee / Pension/Retiree / Union Grievance
14140	TORRES RIVERA, MARIA DE L	Public Employee / Union Grievance
14199	MALDONADO VELEZ, LESTER	Public Employee

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Claim Number	Creditor Name	ACR Procedures
14397	TORRES RIVERA, MARIA DE L	Public Employee / Union Grievance
14499	COLON BAEZ, FERMIN	Public Employee / Union Grievance
14801	MUNDO RODRIGUEZ, FAUSTO	Public Employee / Union Grievance
15422	TORRES RIVERA, JUAN C	Public Employee
15432	DE JESUS RIVERA, MARISOL	Public Employee / Pension/Retiree / Union Grievance
15465	SANTIAGO MALDONADO, ARQUIMIDES	Pension/Retiree

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Claim Number	Creditor Name	ACR Procedures
16048	TORRES DÁVILA, VIVIANA	Public Employee / Union Grievance
16565	CRUZ MARTINEZ, JOSUE	Public Employee / Union Grievance
16590	RIOS RAMIREZ, BEATRICE	Union Grievance
17517	REYES GUZMAN, EDWARD	Public Employee
18024	MERCADO MONTALVO, MARIBELLE	Public Employee / Union Grievance
18239	RIVERA, FRANCISCO RODRIGUEZ	Public Employee

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Claim Number	Creditor Name	ACR Procedures
18666	FERRER CARABALLO, DAVID R	Public Employee / Pension/Retiree / Union Grievance
18674	VAZQUEZ MELENDEZ, KARLA	Public Employee
19079	ROSARIO ECHEVARRIA, GLORIMAR	Public Employee / Union Grievance
19273	RODRIDGUEZ DE JESUS, JOANNE CECILIA	Public Employee
19466	MELENDEZ FALU, MAGDA I	Public Employee / Union Grievance
19643	FELICIANO FELIU (STAY ORDER SUPREME COURT NO. CC-20170138), ROSA M	Public Employee / Union Grievance

Claim Number	Creditor Name	ACR Procedures
19717	MARRERO MALDONADO, LEILA	Public Employee / Union Grievance
20129	COLLAZO VARGAS, LUIS	Public Employee
20627	RIVERA TORRES, RAMON JAIME	Public Employee
20640	ROMAN HUERTAS, DIEGO	Public Employee / Union Grievance
20956	GONZALEZ CRUZ, JUAN CARLOS	Pension/Retiree
21315	VILLANUEVA ACEVEDO , MARGARITA	Public Employee

Claim Number	Creditor Name	ACR Procedures
21954	VILLAFANE COLON, MARIA DEL M	Public Employee
22045	RODRIGUEZ PEREZ, NANCY	Public Employee
22250	SILVA PLAJA, ROLANDO	Public Employee / Union Grievance
22485	RIOS RIVAS, IGNACIO	Public Employee / Pension/Retiree
22510	CORREA-VALES, JUAN J.	Public Employee
22694	LUZ M. LOPEZ ORTIZ, GABRIEL MARRERO LOPEZ & BRYAN MARRERO LOPEZ	Pension/Retiree

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Claim Number	Creditor Name	ACR Procedures
22711	PARRILLA PEREZ, ANA	Public Employee / Pension/Retiree
23392	MORALES DIAZ, SONIA M	Public Employee
23455	COLON QUINONES, SANTOS	Union Grievance
23468	UGT (UNIÓN GENERAL DE TRABAJADORES)	Union Grievance
23687	HERNANDEZ RIVERA, MARTA I.	Union Grievance
24657	RENTAS LOPEZ, ELVIN J.	Public Employee / Pension/Retiree

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Claim Number	Creditor Name	ACR Procedures
24679	MORALES PEREZ, JOSE A	Public Employee
24771	MACHADO LOPEZ, ALISYADHIRA	Union Grievance
25319	GARCIA CRUZ, PEDRO A.	Public Employee / Pension/Retiree
25995	RODRIGUEZ COLON, WILLIAM	Public Employee
26077	COLON RIVERA, IVELISSE	Pension/Retiree / Union Grievance
26213	MATIAS MENDEZ, EVELYN	Public Employee / Union Grievance

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Claim Number	Creditor Name	ACR Procedures
26238	MORALES DIAZ, SONIA M.	Public Employee / Union Grievance
26439	RAMOS VEGA, MARISOL	Union Grievance
26479	ROLDAN HOYOS, CARLOS M.	Union Grievance
26604	BURGOS GUTIERREZ, ELIZABETH	Union Grievance
26728	RIVERA RIVERA, SALLY	Public Employee / Pension/Retiree / Union Grievance
27289	VARGAS ROMAN, EMILIA	Public Employee

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Claim Number	Creditor Name	ACR Procedures
27466	ROSA DEVILLEGA, SONIAMAGALY	Public Employee / Union Grievance
27865	MALDONADO QUINONES, LESLIE CATHERINE	Public Employee
27874	RODRIGUEZ HERNANDEZ, MARIA L	Pension/Retiree / Union Grievance
27890	GINORIO, EFRAIN VALENTIN	Public Employee
28045	RENTAS LOPEZ, ELVIN J	Public Employee
28349	RODRIGUEZ RUIZ, EDWIN O.	Public Employee / Union Grievance

Claim Number	Creditor Name	ACR Procedures
28995	DEL VALLE MELENDEZ, ZORAIDA	Public Employee
29984	SANTIAGO ALEJANDRO, ROSA C	Public Employee
30202	CORDERO SUAREZ, WANDA I.	Public Employee / Union Grievance
30522	RAMOS ORELLANO, ANA H	Public Employee
30942	SANCHEZ NIEVES, ANGEL	Public Employee / Union Grievance
30966	RODRIGUEZ PEREZ, EDDIE	Public Employee / Pension/Retiree

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Claim Number	Creditor Name	ACR Procedures
30968	RIVERA RAMIREZ, CARLOS JUAN	Public Employee / Pension/Retiree
32016	CARBO FERNANDEZ, AMARILLYS	Public Employee / Union Grievance
32059	ORTIZ PEREZ, DIANA M.	Union Grievance
32376	RAMIREZ ALVAREZ, LYDIA C.	Public Employee / Union Grievance
32561	LEBRON FLORES, MARILILIA	Public Employee
33008	CAMACHO LARTIGAUT, WANDA I.	Public Employee / Union Grievance

Claim Number	Creditor Name	ACR Procedures
33204	VAZQUEZ CEDENO, JUAN	Pension/Retiree
33866	MEDINA TORRES, BRENDA I.	Public Employee
33878	RIVERA RIVERA, JORGE	Pension/Retiree / Union Grievance
34078	RODRIGUEZ APONTE, NELSON	Public Employee / Union Grievance
34170	ALVAREZ MATTA, CARL	Public Employee / Union Grievance
34287	MIRANDA BERRIOS, PABLO	Public Employee

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Claim Number	Creditor Name	ACR Procedures
34668	OTERO ORTIZ, CARLOS J.	Union Grievance
35000	MONTERO NEGRON, JUAN J.	Union Grievance
35019	SANTIAGO RODRIGUEZ, CARMEN L	Public Employee / Pension/Retiree
35031	MORO PEREZ, NATALIA	Public Employee / Union Grievance
35276	MARRERO VAZQUEZ, FREDDIE	Public Employee / Union Grievance
35368	GONZALEZ DE ORTIZ, MARIA	Public Employee

Claim Number	Creditor Name	ACR Procedures
35439	GONZALEZ RAMOS, MARISOL	Public Employee / Union Grievance
35529	ROQUE TORRES, CARMEN R.	Union Grievance
35577	ACOSTA ACOSTA, SIFREDO J.	Public Employee / Union Grievance
35652	LOPEZ MUNDO, NANCY	Pension/Retiree
35977	ROJAS CORREA, SOPHYA	Pension/Retiree / Union Grievance
36507	RODRIGUEZ MEJIAS, OSVALDO	Public Employee / Union Grievance

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Claim Number	Creditor Name	ACR Procedures
36541	RIVERA OLIVERA, ELSA	Public Employee / Pension/Retiree
36926	SANTIAGO ANTONY, DAGMAR	Public Employee / Union Grievance
36933	VALENTIN VALENTIN, FREDESWINDA	Public Employee
37360	MELENDEZ DIAZ, MARIO E	Union Grievance
37384	REYES COLON , HECTOR LUIS	Public Employee
37500	FERNANDEZ FONTAN, LULA LUCIA	Public Employee / Union Grievance

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Claim Number	Creditor Name	ACR Procedures
37738	TOLEDO MENDEZ, FRANCISCO J	Public Employee / Pension/Retiree / Union Grievance
37866	PÉREZ BONILLA, MARÍA D.	Public Employee
37921	MERCED MIRABAL, DOLORES	Public Employee / Union Grievance
37934	CAMACHO, RAMON RAMOS	Public Employee / Union Grievance
37969	MELENDEZ VELEZ, JACKELINE	Public Employee
38032	MERCED MIRABAL, RAMONITA	Public Employee / Union Grievance

Claim Number	Creditor Name	ACR Procedures
38085	REYES VAZQUEZ, LUIS O.	Public Employee / Union Grievance
38193	CINTRON MEDINA, NEIDY	Public Employee / Union Grievance
38360	RIVERA SOTO, JOSE	Union Grievance
38432	FLORES MIRANDA, EDWIN	Public Employee / Union Grievance
38464	RAMOS DELGADO, MERALYS	Public Employee / Union Grievance
38472	GONZALEZ LOPEZ, LILLIAM	Public Employee

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Claim Number	Creditor Name	ACR Procedures
38590	WESTERBAND MILLIAN, MANUEL	Public Employee
38657	MATIAS MENDENZ, EVELYN	Public Employee
38673	MATIAS MENDEZ, EVELYN	Public Employee / Union Grievance
38674	RAMIREZ TORRES, NORMA I.	Public Employee
39228	RODRIGUEZ RAMOS, AMPARO	Public Employee
39248	VARGAS ROMAN, EMILIA	Public Employee

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Claim Number	Creditor Name	ACR Procedures
39520	PEREZ GUILLERMETY, IRMA	Public Employee / Union Grievance
39556	HERNANDEZ CORREA, FELIX	Public Employee / Union Grievance
39632	SERRANO, SAMUEL SOSTRE	Union Grievance
39700	SINDICATO LE BOMBEROS UNIDOS DE PUERTO RICO (RUBEN ROSARIO SAEZ)	Union Grievance
40035	MARRERO GARCIA, PILAR	Public Employee
40152	MARQUEZ CRUZ, PRISCILLA	Union Grievance

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Claim Number	Creditor Name	ACR Procedures
40231	SERRANO QUILES, LILLIAN	Public Employee / Union Grievance
40355	ARRIETA ORTIZ, BELEN E	Public Employee / Pension/Retiree
40613	ESTEVES ESTEVES, OLGA	Union Grievance
40646	MEDINA SANCHEZ, MARIA	Public Employee / Union Grievance
40857	RODRIGUEZ GONZALEZ, SAMUEL	Public Employee / Union Grievance
40869	CARRASQUILLO IRIZARRY, IDALIA	Union Grievance

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Claim Number	Creditor Name	ACR Procedures
40932	SANTIAGO GALARZA, ALFREDO	Public Employee
41162	SINDICATO DE BOMBEROS UNIDOS DE PUERTO RICO (VER LISTADO ADJUNTO)	Union Grievance
41252	MONTERO RODRIGUEZ, MARIA E.	Public Employee
41391	NEGRON VELEZ, RICHARD	Public Employee / Pension/Retiree / Union Grievance
41504	SANTIAGO DIAZ, YADAIRA	Public Employee / Union Grievance
41526	GOMEZ GARCIA, MARIA MAGDALENA	Public Employee

Claim Number	Creditor Name	ACR Procedures
41783	RAMOS PEREZ, JOSE TRINIDAD	Public Employee
41829	MARTINEZ MATOS, ARAMIS	Public Employee / Pension/Retiree
42146	SINDICATO DE BUMBEROS UNIDOS DE PUERTO RICO	Union Grievance
42511	RIVERA CAMACHO, MYRNA LUZ	Public Employee
42530	VELEZ LEBRON, ROSA M	Public Employee / Pension/Retiree
42640	RODRIGUEZ RAMOS, AMPARO	Public Employee / Union Grievance

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Claim Number	Creditor Name	ACR Procedures
42677	RIVERA HOYOS, SYNTHIA ENID	Public Employee
42727	RODRIGUEZ GALARZA, CARLOS M	Public Employee
43004	LORENZO MUNIZ, WALESKA	Public Employee / Union Grievance
43171	HERNANDEZ MARTINEZ, PROVIDENCIA	Union Grievance
43540	ROSA CORREA, JESSICA	Union Grievance
43600	GONZALEZ RODRIGUEZ, ANGELA R	Union Grievance

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Claim Number	Creditor Name	ACR Procedures
43704	VELAZQUEZ CRUZ, MARILYN	Pension/Retiree / Union Grievance
43745	RAMOS DIAZ, MILDRED ANGELITA	Public Employee
43924	VELAZQUEZ CRUZ, MARILYN	Public Employee / Union Grievance
43941	RODRIGUEZ GUILBE, MARIA E.	Public Employee
44040	RIVERA RIVERA, JORGE	Public Employee / Union Grievance
44091	JIMENEZ VELEZ, GLENDALEE	Pension/Retiree / Union Grievance

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Claim Number	Creditor Name	ACR Procedures
44184	RODRIGUEZ RIVERA, NELSON	Public Employee
44309	ALMODOVAR TORRES, GLORIMAR	Public Employee
44317	ALMODOVAR TORRES, GLORIMAR	Public Employee
44407	ENID RIVERA HOYOS, SYNTHIA	Public Employee
44425	ROJAS CORREA, SOPHYA	Public Employee / Union Grievance
44527	MORO PEREZ, NATALIA	Public Employee

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Claim Number	Creditor Name	ACR Procedures
44802	MARIN RAMOS, JOSE M.	Public Employee
44944	JIMENEZ VELEZ, GLENDALEE	Public Employee / Union Grievance
44996	ISAAC CRUZ, SUHEIL	Pension/Retiree / Union Grievance
45131	MEDINA, NEIDY CINTRON	Public Employee / Union Grievance
45148	RUIZ REYES, MILDRED	Public Employee
45153	DIAZ CHAPMAN, SANDRA I	Pension/Retiree / Union Grievance

Claim Number	Creditor Name	ACR Procedures
45207	VILLODAS LAURENNO, MARCOS A.	Pension/Retiree
45484	APONTE RIVERA, GONZALO	Public Employee / Union Grievance
45515	SANTIAGO ADORNO, BLANCA I.	Public Employee / Union Grievance
45521	ZAPATA RIVERA, SYLKIA	Public Employee / Union Grievance
45530	APONTE RIVERA, GONZALO	Public Employee / Union Grievance
45546	VAZQUEZ VELAZQUEZ, JANET	Public Employee / Union Grievance

Claim Number	Creditor Name	ACR Procedures
46188	NIEVES CALDERON, WANDA L	Public Employee
46381	BERROCAL SANTIAGO, ELVIN	Public Employee
46940	FELICIANO TOLLINCHI, ELIA R	Public Employee / Union Grievance
47250	SANTIAGO ADORNO, BLANCA I.	Union Grievance
47261	ZAPATA RIVERA, SYLKIA	Union Grievance
47521	ROMERO RAMIREZ, RICARDO	Public Employee / Union Grievance

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Claim Number	Creditor Name	ACR Procedures
47791	SANTIAGO CORTES, BINDA Y.	Union Grievance
47885	HERNANDEZ LOPEZ, NOEL	Union Grievance
48682	LUNA ORTIZ, NORMA	Public Employee
48796	COLON RIVERA, MARITZA	Public Employee / Union Grievance
49101	BERRIOS RIVERA, ALEYDA	Public Employee / Union Grievance
49280	ROSADO SANTIAGO, NIXA M.	Public Employee

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Claim Number	Creditor Name	ACR Procedures
49316	GUARDIOLA, ALVIN RIVERA	Pension/Retiree
49418	PROSOL-UTIER	Public Employee
49656	VIENA RODRIGUEZ, MITZY	Pension/Retiree / Union Grievance
49688	DE JESUS PEREZ, ISRAEL	Public Employee / Union Grievance
49762	TORRES, TAMARA COLON	Public Employee
50164	ROMAN AGUILAR, MARITZA	Public Employee

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Claim Number	Creditor Name	ACR Procedures
50256	FIGUEORA LUGO, RIGOBERTI	Public Employee / Pension/Retiree
51349	RIVERA, FERDINAND CEDENO	Public Employee
51372	CORDERO QUINONES, LUIS A.	Union Grievance
51392	BESSOM CABANILLAS, BRENDA	Public Employee
51399	ROMAN RAMIREZ, CRISTIAN DANIEL	Public Employee / Union Grievance
51422	COLON CORREA, ISAAC	Public Employee / Union Grievance

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Claim Number	Creditor Name	ACR Procedures
51431	ORTIZ RODRIGUEZ, MIGDALIA	Union Grievance
51615	ROMAN PADILLA, RAMONITA	Public Employee / Pension/Retiree
51637	SANTIAGO ROSADO, MERCEDES	Public Employee
51791	TORRES QUIRINDONGO, MIVIAN	Public Employee / Pension/Retiree
51876	DIAZ CHAPMAN, SANDRA I.	Public Employee / Union Grievance
51877	QUESTELL MONTES, MARITZA S.	Union Grievance

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Claim Number	Creditor Name	ACR Procedures
52149	LEBRON CARDONA, MARISOL	Public Employee
52174	CLASS OF HTA HIGHWAY MANAGERIAL EMPLOYEES REPRESENTED BY JOSE MALAVE DURANT AND CARMEN CARRERO TORRES	Public Employee / Union Grievance
52754	MERCADO MONTALVO, MARIBELLE	Public Employee
53243	MELENDEZ OCASIO, LUZ AMPARO	Public Employee / Pension/Retiree
54009	MARTINEZ HERNANDEZ, BLANCA I.	Public Employee / Pension/Retiree
54536	RIVERA VENES, SYLVIA M	Public Employee

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Claim Number	Creditor Name	ACR Procedures
54847	RIVERA VENES, WILLIAM	Public Employee
54944	VAZQUEZ GONZALEZ, JOSE E.	Union Grievance
55637	ROSA-SIFRE, MARIA DEL CARMEN	Union Grievance
56107	KERCADO SANCHEZ, EDNA MARIA	Public Employee
56635	COTTO ZAVALA, MILAGROS	Union Grievance
56646	CAMACHO QUINONES, CLARIBEL	Public Employee

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Claim Number	Creditor Name	ACR Procedures
56727	PEREZ APONTE, LUIS A	Public Employee
56802	DIAZ DEBIEN, MARIPROVI	Public Employee / Union Grievance
56891	VARGAS FONTANEZ, PEDRO A	Public Employee / Pension/Retiree
57274	VIERA RODRIGUEZ, MITZY	Pension/Retiree / Union Grievance
57297	ROSAS TIRADO, JUAN A.	Pension/Retiree / Union Grievance
57357	CRUZ MEDINA, EVELYN	Public Employee

Claim Number	Creditor Name	ACR Procedures
57533	AYALA, MILAGROS NIEVES	Public Employee / Pension/Retiree
57604	VAZQUEZ ROBLES, EVELYN	Public Employee
57605	FALCON AYALA, JEANNETTE	Public Employee / Union Grievance
57904	ARROYO CARABALLO, MARIA E.	Public Employee / Union Grievance
58773	SANCHEZ CARABALLO, MABEL	Pension/Retiree / Union Grievance
58788	PEREZ TORRES, BLANCA I	Public Employee

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Claim Number	Creditor Name	ACR Procedures
59053	CARRASCO AYALA, WALESKA	Public Employee / Union Grievance
59072	RAMOS DIAZ, MILDRED A	Public Employee
59700	CARRASCO AYALA, WALESKA	Pension/Retiree / Union Grievance
60388	CARRERAS SANTIAGO, MARILYN	Public Employee
60624	COLON MARTINEZ, ZULMA	Public Employee
60831	HERNANDEZ RODRIGUEZ, WANDA I.	Public Employee

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Claim Number	Creditor Name	ACR Procedures
61016	RODRIGUEZ OTERO, ANA	Public Employee / Pension/Retiree
61246	FELICIANO MORALES, ANDRES	Union Grievance
61327	PROSOL-UTIER	Public Employee / Union Grievance
61434	BERRIOS RIVERA, RAUL	Public Employee
61696	DOMENECH TOLEDO, SARA	Public Employee
62712	MALDONADO BLANCO, CARMEN M.	Public Employee

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Claim Number	Creditor Name	ACR Procedures
62975	CONSUELO, GIERBOLINI EMANUELLI	Public Employee / Pension/Retiree
63000	MALDONADO BLANCO, CARMEN M.	Public Employee
63475	RIVERA GONZALEZ, CARLOS F.	Public Employee / Pension/Retiree / Union Grievance
63635	CINTRÓN TORRES, TERESITA	Public Employee
64136	FIGUEROA, HIPOLITO ORTIZ	Pension/Retiree
66429	ROCHE PABON, MARTA I	Public Employee / Pension/Retiree

Claim Number	Creditor Name	ACR Procedures
67085	VALLEJO LOPEZ, ISABELITA	Public Employee
67624	RIOZ RAMIREZ, BEATRICE	Union Grievance
69527	BÁEZ MARTÍNEZ, ELEANOR	Union Grievance
69754	ECHEVARRIA NIEVES, NEYSA	Public Employee
70841	MALDONADO CRUZ, MARIA M	Public Employee
72469	PIZARRO CORREA, LUZ K	Public Employee / Union Grievance

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Claim Number	Creditor Name	ACR Procedures
72847	LUGO SANTANA, INES M	Public Employee / Pension/Retiree
73965	MARRERO GARCIA, MIRIAM	Public Employee / Pension/Retiree
74193	QUINONES COLON, ASUNCION	Public Employee
74423	BAEZ, ERESVITA	Public Employee / Pension/Retiree
74709	LEDESMA-MOULIER , ZENAIDA	Public Employee
74805	BANCHS LOPEZ, MINITA V	Public Employee

Claim Number	Creditor Name	ACR Procedures
74891	RODRIGUEZ OQUENDO, CATALINA	Public Employee / Pension/Retiree
75139	GONZALEZ NEGRON, WALDEMAR	Public Employee / Union Grievance
75170	MUNOZ FRANCESCHI, IRAIDA MARGARITA	Public Employee
76742	GONZÁLEZ RODRÍGUEZ, ANGELA R.	Union Grievance
76801	PADILLA RODRIGUEZ, GLENN A.	Public Employee / Pension/Retiree
78037	MARTINEZ MENENDEZ , WILLIAM	Public Employee / Pension/Retiree

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Claim Number	Creditor Name	ACR Procedures
78327	COLON MALDONADO, ADELAIDA	Public Employee
78390	QUESTELL MONTES, MARITZA S.	Union Grievance
78555	HERNANDEZ RIVERA, MARCELINO	Union Grievance
78700	ADORNO CRUZADO, CARMEN R	Pension/Retiree / Union Grievance
79322	GONZALEZ RODRIGUEZ, JUANA	Public Employee
79678	RIOS CRESPO, ADA CARMEN	Public Employee

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Claim Number	Creditor Name	ACR Procedures
81036	HERNANDEZ LOPEZ, NOEL A.	Union Grievance
84173	NEGRON-CORREA, RITA M	Public Employee / Union Grievance
84680	CRUZ VELEZ, SARA IVETTE	Public Employee
85029	BERMUDEZ MELENDEZ, JOHANNA	Public Employee / Union Grievance
85332	MORALES PETERSON, VICTOR H.	Union Grievance
85400	ANDINO SANCHEZ, MARIA E.	Public Employee / Union Grievance

Claim Number	Creditor Name	ACR Procedures
85533	PEREZ RIVERA, LYDIA E.	Union Grievance
85645	ABRIL LEON, WANDA I	Public Employee / Union Grievance
86448	COLON MALDONADO, ADELAIDA	Public Employee
87320	COLON SANTIAGO, JESSICA	Union Grievance
87550	CASTELLANOS-DILONE, PENELOPE	Public Employee / Pension/Retiree
89310	MORALES FLORES, IVAN	Public Employee

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Claim Number	Creditor Name	ACR Procedures
89865	NARVAEZ MILLAN, MARIA DE LOS ANGELES	Public Employee / Union Grievance
90088	RIVERA RIVERA, ESMERALDA	Public Employee
90091	SANTIAGO GOTAY, VANESSA	Public Employee / Pension/Retiree / Union Grievance
90249	MUNOZ RODRIGUEZ, ZULMA	Public Employee
91025	TORRES QUIRINDONGO, MILDRED	Public Employee
91399	PAGAN CUASCUT, LIZ A	Union Grievance

Claim Number	Creditor Name	ACR Procedures
91689	RIOS CRESPO, CARMELO	Public Employee
92427	ORTIZ MIRANDA, ADELITA	Pension/Retiree
92489	MARTINEZ ALVAREZ, FRANCISCO	Public Employee / Union Grievance
93166	ORTIZ RIVERA, YAIRA	Public Employee / Union Grievance
93720	COLON NEGRON, CARLOTA	Public Employee / Pension/Retiree
94112	VAZQUEZ MASSA, MILAGROS	Pension/Retiree

Claim Number	Creditor Name	ACR Procedures
95694	VAZQUEZ MASSA, MILAGROS	Public Employee
95814	ANDUJAR NIEVES, VIVIAN E.	Public Employee / Union Grievance
96142	VAZQUEZ CORRERA, SANDRA	Public Employee / Union Grievance
97684	MATOS HERNANDEZ, RAFAEL A	Union Grievance
97788	BALLESTER-AROCHO, VIRGINIA I	Public Employee / Pension/Retiree / Union Grievance
97969	COLON NEGRON , CARLOTA	Public Employee / Pension/Retiree

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Claim Number	Creditor Name	ACR Procedures
98849	CORDERO ACEVEDO, EVELYN	Public Employee / Pension/Retiree
98967	OLIVER FRANCO, ELFREN C.	Public Employee / Pension/Retiree
99225	OLIVERAS, NORMA I.	Public Employee
99411	CASTILLO GONZALEZ, TERESA	Union Grievance
99796	TORRES VEGA, ELBA IRIS	Public Employee / Pension/Retiree
100852	MERCADO RODRIGUEZ, ISA Y.	Public Employee / Union Grievance

Claim Number	Creditor Name	ACR Procedures
101026	TORRES FIGUEROA, YOLANDA	Public Employee
101137	ALVARADO CASIANO, ELBA L.	Public Employee
101661	ANDUJAR NIEVES, VIVIAN E	Public Employee / Union Grievance
101944	MALDONADO IRIZARRY, MINERVA	Public Employee / Union Grievance
102065	HERNANDEZ RODRIGUEZ, WALBERTO L.	Public Employee / Union Grievance
102617	GIERBOLINI ROSA, DAVID	Public Employee

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Claim Number	Creditor Name	ACR Procedures
102631	RODRIGUEZ SANTIAGO, JOSE A.	Public Employee
103258	APONTE MELENDEZ, CARMAN M.	Public Employee / Union Grievance
103321	COLON NEGRON, CARLOTA	Public Employee
103772	PEREZ LEON, ZULMA E	Public Employee / Pension/Retiree
104768	OLIVER FRANCO, ELFREN C.	Public Employee / Pension/Retiree
104855	OLIVER FRANCO, ELFREN C.	Public Employee / Pension/Retiree

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Claim Number	Creditor Name	ACR Procedures
105188	RAMIREZ BARLAS, CARLOS R	Public Employee
106337	MALDONADO RODRIGUEZ, NILDA	Public Employee / Union Grievance
106809	SOLIVAN CENTENO, ZULMA Y.	Public Employee / Union Grievance
106827	GONZALEZ LOPEZ, MARIA V.	Public Employee / Union Grievance
106852	VELEZ JIMENEZ, ADA E.	Public Employee
107065	CARRERAS AMADEO, CHRISTINE	Public Employee / Union Grievance

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Claim Number	Creditor Name	ACR Procedures
107838	OTERO PADILLA, ILEANA	Union Grievance
107923	NEGRON, NYREE GEORGE	Public Employee / Union Grievance
108035	LAUREANO MERCADO, ZENAIDA	Public Employee / Union Grievance
108589	SANTIAGO RODRIGUEZ, IRIS N.	Public Employee / Union Grievance
108897	COLON VAZQUEZ, NANCY R	Public Employee / Pension/Retiree
108967	MALDONADO CANDELARIO, MARCELO	Public Employee

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Claim Number	Creditor Name	ACR Procedures
109430	RIVERA MARTINEZ, JOSE A	Public Employee / Union Grievance
109827	VAZQUEZ FELCIANO, JOSE	Public Employee / Union Grievance
110374	BENITEZ-MUNOZ, ROBERTO	Public Employee / Pension/Retiree
110962	RIVERA ALONSO, MARIA M.	Public Employee
111097	RODRIGUEZ COLON, LILLIAM E.	Public Employee / Pension/Retiree
111283	PIMENTEL DE SILVERIO, DOMINICA	Union Grievance

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Claim Number	Creditor Name	ACR Procedures
111425	CLAUDIO GARCIA, GLADYS	Union Grievance
111489	GONZALEZ CORPORAN, DARIO A.	Public Employee
111673	RAMOS CRUZ, MARIA	Public Employee
111772	FRANCESCHINI COLON, AWILDA	Public Employee / Union Grievance
112196	OLIVERAS, NIVEA E	Public Employee / Union Grievance
112223	MARQUEZ CRUZ, RAFAEL A.	Pension/Retiree

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Claim Number	Creditor Name	ACR Procedures
112436	NEGRON, CARLOTA COLON	Public Employee / Pension/Retiree
112563	FRANCESCHINI COLON, AWILDA	Public Employee / Union Grievance
112635	LOPEZ RODRIGUEZ, EVELYN	Public Employee / Union Grievance
113415	MELENDEZ GONZALEZ, ANGEL L.	Public Employee / Union Grievance
113439	TORRES HERMIDAS, CARMEN M.	Public Employee
113700	ROMAN GINORIO, HEDDA S	Public Employee

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Claim Number	Creditor Name	ACR Procedures
113799	LEON ROSADO, PEDRO J	Public Employee / Union Grievance
114139	QUINONES RODRIGUEZ, FEMY	Pension/Retiree / Union Grievance
114499	CASIANO ALICEA, ANABELLE	Public Employee / Pension/Retiree / Union Grievance
114975	ORTIZ ROQUE, ALEJANDRA	Public Employee
115150	GUEITS ORTIZ, JULIEMARIE	Public Employee
115394	TORRES FEBO, LUZ L	Public Employee

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Claim Number	Creditor Name	ACR Procedures
115621	GONZALEZ JUARBE, SONIA N	Public Employee / Union Grievance
116527	DOMINGUEZ PEREZ, GLORIMAR	Union Grievance
116823	RIVERA ROSA, LUIS O	Public Employee / Union Grievance
116995	ZAYAS NEGRON, NAYDA E.	Public Employee
117431	LEBRON SOTO, MIRIAM	Public Employee / Pension/Retiree / Union Grievance
118612	TORRES RODRIGUEZ, MARIA MARGARITA	Public Employee / Pension/Retiree

Claim Number	Creditor Name	ACR Procedures
119411	OYOLA COTTO, GLADYS	Public Employee
120816	JIMENEZ CRUZ, GLORIA	Public Employee / Pension/Retiree / Union Grievance
122009	IRIZARRY CRUZ, SARAH D	Public Employee / Union Grievance
122439	MATIAS PEREZ, JOSE A.	Public Employee
123557	LOZANO RIVERA, ARLEEN	Public Employee / Union Grievance
123652	DIAZ HERNANDEZ, JOSE E	Public Employee / Pension/Retiree

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Claim Number	Creditor Name	ACR Procedures
125472	FERNANDEZ RODRIGUEZ, JORGE L	Union Grievance
125478	NEGRON NEGRON, CARMEN A.	Public Employee / Pension/Retiree / Union Grievance
126936	PEREZ CORTES, ZORAIDA	Public Employee / Pension/Retiree / Union Grievance
127376	HIRALDO HUERTAS, CARLOS M.	Public Employee / Union Grievance
127692	SERRANO LESPIER, VICENTE	Public Employee
128176	QUETELL VILARINO, FRANCISCO HUMBERTO	Public Employee

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Claim Number	Creditor Name	ACR Procedures
128188	CASTRO CARRERAS, ORVILLE R.	Public Employee / Union Grievance
128458	GONZALEZ MARTINEZ, MARIA V.	Public Employee
128713	TAPIA FLORES, LUIS	Union Grievance
130518	DIAZ GONZALEZ, JORGE L.	Public Employee
131976	VALCARCEL MARQUEZ, PEDRO	Public Employee
132990	SOTO ECHEVARRIA, ARNOLD	Public Employee

Claim Number	Creditor Name	ACR Procedures
133470	COLLAZO VAZQUEZ, EDGARDO	Public Employee
133843	FIGUEROA CONEA, LYDIA H.	Public Employee
134043	GUZMAN AROCHO, DIANA M.	Public Employee & Pension/Retiree
134062	RENTAS DE ROLON, WANDA I	Public Employee
135156	ROSADO SANTOS, ARNALDO L.	Public Employee / Union Grievance
135326	ORTIZ TORRES, SUHEIL	Public Employee

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Claim Number	Creditor Name	ACR Procedures
136957	RODRIGUEZ AYALA, LOURDES M.	Public Employee / Union Grievance
138231	CRUZ MADERA, WALTER L.	Public Employee
138419	DISDIER RODRIGUEZ, DIANA	Public Employee / Pension/Retiree / Union Grievance
138981	RIVERA MOLINA, MAYRA YASMIN	Public Employee
139523	RODRIGUEZ, LEONOR	Union Grievance
139753	COLON TORRES, NEYSHA M	Public Employee / Pension/Retiree

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Claim Number	Creditor Name	ACR Procedures
139807	FEDERACION CENTRAL DE TRABAJADORES (UFCW LOCAL 481)	Union Grievance
140123	ANGULO GOMEZ, CELSA M.	Public Employee
140650	MOYA DELFONT, ANGEL M	Pension/Retiree
140808	RIVERA PENA, SONIA MARIA	Public Employee
141435	MANTILLA SIVERIO, NORMA	Pension/Retiree / Union Grievance
142658	MEDINA SANTOS, EDNA NOEMI	Public Employee

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Claim Number	Creditor Name	ACR Procedures
143002	RIVERA PAGAN, IRMA	Public Employee / Pension/Retiree / Union Grievance
143112	ACOSTA VINCENTY , MILTON	Public Employee / Pension/Retiree
144397	GONZALEZ ALAVA, BERTHA I.	Public Employee
144985	RIVERA PENA, PURA A.	Public Employee / Union Grievance
145359	AGUIRRE FIGUEROA, EDWIN E.	Public Employee / Pension/Retiree
146930	RIVERA RAMOS, LEIDALIZ	Public Employee / Union Grievance

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Claim Number	Creditor Name	ACR Procedures
147397	RODRIGUEZ ALICEA, LISSETTE	Public Employee / Union Grievance
147896	RIVERA ORTIZ, NORMA L	Public Employee
148230	RODRIGUEZ AYALA, LOURDES MILAGROS	Public Employee / Union Grievance
148549	ORTIZ HERNANDEZ, GLADYS M.	Public Employee
149272	RODRIGUEZ CAMACHO, ZORAIDA	Public Employee
149658	ROLDAN BURGOS, FERNANDO	Public Employee / Union Grievance

Claim Number	Creditor Name	ACR Procedures
150322	MUNIZ TORRES, ALICIA I	Public Employee / Pension/Retiree / Union Grievance
150402	SANTIAGO BURGOS, IVONNE	Public Employee / Union Grievance
151364	GARCIA TORRES, MRYNA RAQUEL	Public Employee
151619	HIRALDO HUERTAS, CARLOS M.	Public Employee / Union Grievance
152451	MARTINEZ TORRES, CARMEN	Public Employee / Union Grievance
152626	SERRANO ROBLEDO, HAROLD	Public Employee / Union Grievance

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Claim Number	Creditor Name	ACR Procedures
153011	TORRES RODRIGUEZ, MYRNA	Public Employee / Pension/Retiree
155032	GONZALEZ COTTO, ADA L.	Public Employee / Union Grievance
157725	CRUZ SANTOS, AISSA D.	Public Employee
160763	CARTAGENA SANTIAGO, WALESKA	Public Employee
160821	RODRIGUEZ CASANOVA, ISABEL	Public Employee / Pension/Retiree / Union Grievance
161362	ACOSTA VINCENTY, EVELYN	Public Employee / Pension/Retiree

Claim Number	Creditor Name	ACR Procedures
162191	FIGUEROA FERES, DESIREE	Public Employee / Union Grievance
162400	PEREZ ELVIRA, JOSE	Public Employee / Union Grievance
162662	GUTIERREZ RIVERA, CARMEN VICTORIA	Public Employee / Union Grievance
162710	SOJO RUIZ , AIDA L.	Union Grievance
163753	MERCADO RODRIGUEZ, DANIEL	Public Employee
163951	IRIZARRY RIVERA, RAQUEL	Public Employee / Union Grievance

Claim Number	Creditor Name	ACR Procedures
165055	MUNIZ TORRES, ALICIA I.	Public Employee / Pension/Retiree / Union Grievance
165894	PACHECO CALDERON, IRIS BENITA	Public Employee / Pension/Retiree
166526	COLON NEGRON, NILDA L.	Public Employee / Pension/Retiree
166821	FIGUEROA CASTRERO, ANGEL LUIS	Pension/Retiree
167970	TORRES RIVERA, HELEN	Public Employee / Pension/Retiree
179785	CARRASQUILLO SANCHEZ, EDWIN	Pension/Retiree

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Claim Number	Creditor Name	ACR Procedures
179799	RAMOS APONTE, MADELINE	Pension/Retiree
179800	RIVERA BOSQUES, MAGDALENA	Pension/Retiree
179804	RAMOS APONTE, LUIS A	Pension/Retiree
179806	RAMOS APONTE, JUAN A	Pension/Retiree
179807	FERNANDEZ DEL MORAL, MARIA M.	Pension/Retiree
179810	MERCADO RODRIGUEZ, MARIA M.	Public Employee

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Claim Number	Creditor Name	ACR Procedures
179985	MELENDEZ MIRANDA, NELSON E	Public Employee
180108	PETCO PUERTO RICO, LLC	Tax Refund
180109	JETBLUE AIRWAYS CORPORATION	Tax Refund
180166	COLOM BAEZ, MARIA DE LOS A.	Pension/Retiree
180170	H&M HENNES & MAURITZ, L.P.	Tax Refund
180259	PHILIPS MEDICAL SYSTEMS PUERTO RICO, INC.	Tax Refund

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Claim Number	Creditor Name	ACR Procedures
180261	PETCO PUERTO RICO, LLC	Tax Refund
180285	UBS TRUST COMPANY OF PUERTO RICO	Tax Refund
180333	UBS FINANCIAL SERVICES INC.	Tax Refund
180336	UBS FINANCIAL SERVICES INCORPORATED OF PUERTO RICO	Tax Refund
100878-	DIAZ GONZALEZ, ILIA	Public Employee
111251-	FIGUEROA FIGUEROA, JOSE	Public Employee

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Claim Number	Creditor Name	ACR Procedures
127937-	FEBRES ORTIZ, JOSE A.	Public Employee
131218-	BAEZ BELEN , ESPERANZA	Public Employee & Pension/Retiree
146120-	OQUENDO GONZALEZ, NILDA	Pension/Retiree
162912- 1	BARRAL FELICIANO, GREGORIO L.	Pension/Retiree
24919-1	VEGA GARCIA, MARIBEL	Pension/Retiree
29042-1	BOURDON MALDONADO, EDGARDO	Pension/Retiree

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Claim Number	Creditor Name	ACR Procedures
34077-1	RODRIGUEZ DIAZ, MARIBEL	Pension/Retiree
35283-1	MENDEZ MENDEZ, RUTH E	Pension/Retiree
56031-1	JAUREGUI CASTRO, NORA	Pension/Retiree
65121-1	RAMÍREZ ALAMEDA, ISRAEL	Public Employee & Union Grievance
7311-1	SANTIAGO VIENTOS, JOSE A	Public Employee
78906-1	ROMAN TORO, YOLANDA	Public Employee

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Claim Number	Creditor Name	ACR Procedures
89221-1	ESCRIBANO FUENTES, LUIS R.	Public Employee
93046-1	MERCADO, MARIA M	Public Employee